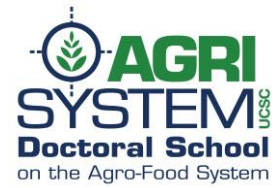




UNIVERSITÀ  
CATTOLICA  
del Sacro Cuore



## INTRODUCTION TO THE ITALIAN TAX SYSTEM IN AGRICULTURE

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### Course Aims

The aim of the course is twofold. On the one hand, it gives students the opportunity to frame, even if only in a general way, the fundamental principles governing tax matters. On the other hand learn some profiles of the relationship between tax rules and agriculture.

### Methodology

Lectures with the help of Power-point presentations.

### Course Description

The course consists of a cycle of four lessons. The first will provide an introduction to the Italian tax system, focusing on both the constitutional principles governing tax matters and the Statute of taxpayers' rights. The remaining lessons are intended to be an instrument for examining certain aspects of the relationship between tax rules and the world of agriculture. In this sense, the course will focus on VAT in the agricultural sector, on the taxation of agricultural incomes and, finally, on the relationship between IMU, tax benefits and other tax profiles of agricultural activity.

### Recommended Texts

Tesauro F., *Istituzioni di diritto tributario - Vol. I: Parte generale*, 2020

Tesauro F., *Istituzioni di diritto tributario - Vol. II: Parte speciale*, 2020

Cnossen, S., *VAT and agriculture: lessons from Europe*, in *Int. Tax Public Finance* 25, 519–551 (2018);

Fontana, C., *La fiscalità delle imprese agricole*, Torino, 2017